IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15572 of 2004

Between:

M/s. PSC Bose Automobiles,

54-7-75, B/8, 3rd Road, Jawahar Autonagar,
Vijayawada - 500 070,

Rep. by its Managing Partner, P. Sudheer. **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Autonagar, Vijayawada.
2.The Appellate Deputy Commissioner (CT), Vijayawada.
3.The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.LV(2)1429/2003 dated 21-4-2004 as unreasonable and unjustified and restrain the 1st Respondent from taking any coercive steps for collection of disputed tax of Rx. 2,09,706/- for the assessment year 1999-2000 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

31st August, 2004

(S.ANANDA REDDY, J)

Note:

Wire at party's costs

B/o

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Copy to:

1.The Commercial Tax Officer,

Autonagar, Vijayawada.
2.The Appellate Deputy Commissioner (CT), Vijayawada.
3.The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad.

4.Two CCs to the G.P. for Commercial Tax,

High Court Buildings, High Court of A.P.,

Hyderabad.(O.U.T)

5.Two CD copies.